



**DEFENSE CONTRACT AUDIT AGENCY**  
**DEPARTMENT OF DEFENSE**  
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IN REPLY REFER TO

PPD 730.5.35

May 3, 2001  
01-PPD-034(R)

**MEMORANDUM FOR REGIONAL DIRECTORS, DCAA**  
**DIRECTOR, FIELD DETACHMENT, DCAA**

**SUBJECT:** Clarification of Audit Guidance on Completion of the Agency Wildcard 2 Field in the DMIS Assignment Module to Track Incurred Cost Audit Reports Issued with the Cumulative Allowable Cost Worksheets (CACWS)

FAOs had previously been instructed to insert the phrase "CACWS included in audit report" in the Agency Wildcard 2 field in the DMIS assignment module for those assignments in which a CACWS was included in the audit report or memorandum (MRD 01-PPD-026 (R), Completion of the Agency Wildcard 2 Field in the DMIS Assignment Module to Track Incurred Cost Audit Reports Issued with the Cumulative Allowable Cost Worksheet, April 6, 2001). This effort is necessary to measure accomplishment of the new Strategic Plan Objective on increasing the use of the CACWS. The Objectives states:

*By FY 2001 and 2002, the percentage of incurred cost audit reports issued with a cumulative allowable cost worksheet (CACWS) should be 30% and 60% respectively.*

We have reviewed the entries made in the Agency Wildcard 2 field of the DMIS assignment module and determined that some FAOs may not have understood the requirements. In addition, there appears to be some confusion regarding when the FAO issues an audit report or issues a memorandum (i.e., desk review incurred cost assignments). Therefore, the purpose of this guidance memorandum is to clarify the previously issued guidance and to simplify the input required in the Agency Wildcard 2 field.

FAOs are required to take the following actions:

1. For incurred cost audit reports or memorandums issued that include the CACWS, the input required in the Agency Wildcard 2 field should be limited to **CACWS**. To avoid confusion, we have simplified the entry to just five characters -- **CACWS**. These must be the first five characters in the field, without any spaces or quotation marks. CACWS should only be entered if the audit report or memorandum contains the CACWS. No entry should be made if the audit report or memorandum does not contain the CACWS.

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2. For audit reports or memorandums that include the CACWS and the first five characters of Agency Wildcard 2 field is already **CACWS**, no adjustment is required, regardless of what additional words follow. For example, *CACWS included in memo to ACO*, does not require any adjustment.
3. For audit reports or memorandums that do **not** include the CACWS, no entry should be made in the Agency Wildcard 2 field. Negative responses already input do not require correction since they do not start with **CACWS**.
4. For audit reports or memorandums issued with the CACWS, but the first five characters in the Agency Wildcard 2 field are something other than **CACWS** (spaces, quotation marks, misspelling etc), corrections must be made so **CACWS** are the first five characters. A list of entries requiring correction is included in the enclosure (CACWS Entries.xls) to this memorandum.

The adjustments discussed in this memorandum are necessary to ensure we have an accurate count of the incurred cost audit reports or memorandums that are issued with a CACWS. The next release of DMIS (2.13) will contain a feature where a shortcut key can be used to enter **CACWS** in the Agency Wildcard 2 field. Detailed instructions will be provided with the release.

Field audit office personnel should refer questions regarding this memorandum to their regional offices. Regions unable to answer, or with questions of their own, should contact Ms. Patricia A. Letzler, Program Manager, at (703) 767-2270.

/SIGNED/

Lawrence P. Uhlfelder  
Assistant Director  
Policy & Plans

Enclosure a/s

DISTRIBUTION: C

Asn Offc Cd	Asn Assign Id	Asn Wild Card Agency 2 Tx
02171	1998J10100894	CACSW INCLUDED IN AUDIT REPORT
03231	1999M10100011	CACW INCLUDED IN AUDIT REPORT
03511	1999M10100006	"CACWS INCLUDED IN MEMORANDUM"
03511	1999M10100013	"CACWS INCLUDED IN MEMORANDUM"
03511	1999M10100014	"CACWS INCLUDED IN MEMORANDUM"
04231	1999D10100013	CACUS INCLUDED IN AUDIT REPORT
06141	2000F10100014	CASWS INCLUDED IN AUDIT REPORT
06311	1997K10100001	CACS INCLUDED IN AUDIT REPORT
06311	1999C10100014	CACS INCLUDED IN AUDIT REPORT
06331	1999R10100002	INCLUDES CACW
06331	1999V10100019	INCLUDES CACWS
06701	1999A10100021	CACWS INCLUDED IN REPORT
06701	1999A10100023	CAWCS INCLUDED IN AUDIT REPORT